

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

CARL R. LAMPART

and

SHELINE T. LAMPART,

Plaintiffs

VS.

UNITED STATES OF AMERICA

Defendant

CIVIL ACTION NO. _____

(JURY DEMANDED)

COMPLAINT

1. Plaintiffs Carl R. Lampart and Sheline T. Lampart were husband and wife residing at 5906 Parkwood Place, Sugar Land, Texas, 77479. The last four digits of their social security numbers are 0433 and 7201, respectively.
2. Plaintiff Carl R. Lampart is currently single and resides at 10116 Valley Forge Drive, Houston 77042.
3. Plaintiff Sheline T. Lampart is currently single and resides at 5906 Parkwood Place, Sugar Land, Texas 77479
4. Defendant is the United States of America.
5. This is an action for the recovery of income tax and interest erroneously or illegally assessed and collected, and the Court has jurisdiction by reason of 28 U.S.C. § 1346(a)(1).
6. Recovery is sought of federal income tax for the taxable year ended December 31, 2017. On or before October 15, 2018, Plaintiffs electronically filed a timely joint income tax

return with the Charlotte, North Carolina Internal Revenue Service Center and timely paid the taxes allegedly due with that return.

7. On or about May 15, 2020, Plaintiffs filed a 2017 Form 1040X Amended U.S. Individual Income Tax Return with the Austin, Texas Internal Revenue Service. The Form 1040X Amended U.S. Individual Income Tax Return shows an amount the Plaintiffs demanded refunded of \$880,374.
8. The Plaintiffs' representative sent letters to the Department of Treasury Internal Revenue Service asking about the status of the Plaintiffs' refund claim on July 9, 2020, January 11, 2021, May 27, 2021 and January 19, 2023. The Department Manager, Accounts Management for the Internal Revenue Service sent a letter to Plaintiffs saying that the Government had received correspondence from the Plaintiff.
9. The Plaintiffs have received no further notice from the U.S. Government as to their claim. The Plaintiffs' account transcript from the Internal Revenue Service shows their claim as being denied on June 28, 2021.
10. One of two events have occurred: (1) more than six (6) months have elapsed since the filing of the claim and no action has been taken or (2) the claim has been denied, albeit without notice to Plaintiffs. In all events, this action seeking a refund from the Government is timely.
11. Plaintiffs filed the 2017 Form 1040X Amended U.S. Individual Income Tax Return to claim the exclusion for 50% of the gain realized on the sale of small business corporation stock allowed under section 1202 of the Internal Revenue Code. The gain was received through Intrafusion Holdings, LLC. Plaintiffs did not claim the exclusion allowed on the Form 1040 as originally filed; however, Plaintiffs were, and are entitled to the exclusion.

12. Plaintiffs have over paid their federal income tax for the 2017 tax year in the amount of \$880,374 together with interest.
13. The Government has provided the Plaintiffs no explanation as to why the Plaintiffs are not entitled to a refund of this amount.

Wherefore, Plaintiffs demand judgment in the amount of \$880,374, plus interest and costs allowed by law, and such other relief as the Court may deem just, including an award of reasonable litigation costs incurred in this proceeding, under 26 U.S.C. section 7430.

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ATTORNEYS FOR PLAINTIFFS

Dated: January 24, 2023

JURY DEMAND

Plaintiffs hereby demand a jury on all issues triable by jury.

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